

Kentucky

**Transportation Cabinet
Department of Vehicle Regulation
Division of Motor Carriers**



Information and Compliance Manual

Revised 4/08

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Check website quarterly for updates: <http://www.iftach.org>

Chapter 1 INTRODUCTION

The International Fuel Tax Agreement (IFTA) is an agreement among states and Canadian provinces to simplify the reporting of fuel used by interstate/interjurisdictional motor carriers. Upon application, the carrier's base jurisdiction will issue credentials, which will allow the IFTA license to travel in all IFTA member jurisdictions.

As of July 1, 1999, the IFTA member jurisdictions will include all states and Canadian provinces, except Alaska, Washington DC, Yukon Territory and North West Territory. Kentucky carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the reports required by the statutes and regulations of those non-IFTA jurisdictions. Carriers from non-IFTA jurisdictions must likewise comply with Kentucky statutes and regulations.

Kentucky is your base jurisdiction for IFTA licensing and reporting if you:

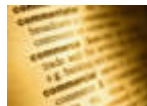
- ✓ have an established place of business in Kentucky from which motor carriers operations are conducted;
- ✓ maintain operational control and operational records for qualified motor vehicles in Kentucky or can make records available to Kentucky;
- ✓ have one or more qualified motor vehicles that actually travel on Kentucky highways; and,
- ✓ operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one license, one set of decals, one quarterly fuel tax report which reflects the net tax or refund due, and one audit in most circumstances. These advantages lead to cost and time savings for the carrier.

This manual will explain in further detail the application, licensing, reporting, record keeping requirements, and audit procedures for IFTA.

Chapter 2 DEFINITIONS

Applicant – person in whose name the application for licensing is filed with a base jurisdiction for motor



fuel tax reporting under the provisions of IFTA.

Audit – a physical examination of records and source documents supporting the licensee's quarterly tax reports.

Base Jurisdiction – the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- 1) where operational control and records of the licensee's qualified motor vehicles are maintained or can be made available; and,
- 2) where some travel is accrued by qualified motor vehicles within the fleet.

The commissioners of two or more affected jurisdictions may allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.

Cancellation - the annulment of a license by either the licensing jurisdiction or the licensee.

Carrier – a person who operates or causes to be operated a qualified motor vehicle on any highway in Kentucky.

Commissioner – the official designated by the jurisdiction to be responsible for the administration of IFTA.

Division – the Division of Motor Carriers.

Inter-Jurisdictional Distance – total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. Inter-jurisdictional miles or kilometers do not include those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

Jurisdiction – a state of the United States, the District of Columbia, or a province or territory of Canada.

Lessee – party acquiring the use of equipment, with or without a driver, from another.

Lessor – party granting the use of equipment, with or without a driver, to another.

Licensee – person who holds an uncanceled IFTA license issued by the base jurisdiction.

Member Jurisdiction – a jurisdiction which is a member of the International Fuel Tax Agreement (IFTA).

Motor Fuels – all fuels used for the generation of power for propulsion of a qualified motor vehicle.

Person – an individual, trust, partnership, association, corporation, government or other entity.

Qualified Motor Vehicle – any motor vehicle used, designed, or maintained for the transportation of persons or property and:

- 1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- 2) has three or more axles regardless of weight; or
- 3) is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight, or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles. Please refer to Chapter 5, Section D for exempt vehicles.

Recreational Vehicles – vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Registration – qualification of motor vehicles normally associated with prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and registration card or temporary registration containing owner and vehicle data.

Reporting Period – period consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Revocation – removal of privileges granted to the licensee by the licensing jurisdiction.

Suspension – temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Total Distance – all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

Weight – the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

jurisdiction must file an IFTA license application in Kentucky.

Carriers that qualify as IFTA licensees but do not wish to participate in the IFTA program, must obtain trip permits to travel through member jurisdictions, according to the regulations and fees of each member jurisdiction. However, the potential cost of trip permits could make this an undesirable option. You are also required to obtain a KIT License, decals and file quarterly returns.

Carriers who are issued an IFTA license but do not operate outside of Kentucky will be issued a Kentucky Intrastate Tax (KIT) license and will have their IFTA license cancelled.

A carrier can request an IFTA license application by contacting:

Transportation Cabinet
Division of Motor Carriers
P.O. Box 2007
Frankfort, Kentucky 40602
Phone: 502-564-4127
Fax: 502-564-4138
E-mail: qp.dmc@ky.gov
<http://dmc.kytc.ky.gov>

The IFTA license application requests basic information about the carrier and/or operations.

After completing the license application, a carrier must submit the application to the *Division of Motor Carriers*. Once the application is processed, the Division will issue proper IFTA credentials. A carrier will not be issued IFTA credentials if the carrier was previously licensed in another IFTA member jurisdiction and the carrier's license is under suspension or has been revoked by that member jurisdiction. The Division will not issue a license if the license application submitted contains misrepresentations or misstatements or omits required information.

B. KYU

In addition to your IFTA fuel tax license, if you travel in New York, New Mexico or Oregon, you will need to contact those states to obtain a mileage tax license. If any of your vehicles are licensed for 60,000 pounds or more you will need to obtain a KYU License from Kentucky by calling (502) 564-4127.

Chapter 3 IFTA CREDENTIALS

A. IFTA License Application Procedures

Any motor carrier based in Kentucky and operating one or more qualified motor vehicles in at least **one other IFTA member**



C. Annual License Fee

Kentucky does NOT charge an annual renewal-processing fee for an IFTA license or decals.

D. Account Identification

IFTA account identification numbers are created by using the prefix designated for Kentucky (KY) followed by the licensee's nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If a FEIN is not available, a licensee will submit a Social Security Number (SSN) which will be used as the licensee's account number. When a licensee receives a FEIN, the licensee should notify the Division in writing. Individuals who do not have a FEIN, their SSN will be used as the account number.

E. Bonding

The Division shall require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted, or when an audit indicates problems severe enough that a bond is required to protect the interests of all member jurisdictions. In lieu of posting a bond, licensee may choose to file on-line electronically.

F. IFTA License

The Division will issue an IFTA license card to the licensee. A photocopy of a license card must be maintained in the cab of each qualified motor vehicle. If a carrier is found operating a qualified motor vehicle without an IFTA license card, the licensee may be subject to citations and/or fines and the licensee may be required to purchase a trip permit. The IFTA license is valid for the calendar year January 1 through December 31.

G. IFTA Decals

When the decal order information on the IFTA license application is completed, the Division will issue IFTA decals. Two decals will be issued to each qualified motor vehicle operated by the IFTA licensee. The decals must be placed on the rear exterior portion of both sides of the power unit. Failure to display the IFTA decals properly may subject the licensee to citations and/or fines, and the licensee may be required to purchase a trip permit. Licensees may acquire additional decals throughout the license year from the Division.

H. Displaying Credentials (grace period)

Every qualified motor vehicle must carry an active IFTA license and display two decals as described above. Such credentials may be displayed one month before their effective date

(i.e., 2008 decals may be displayed effective December 1, 2007).

In subsequent years, carriers have been allowed a two-month grace period to display the ensuing year's decals provided the immediate prior year's decals are displayed.

I. IRP

The International Registration Plan, based on mileage, is an apportioned tax registration program for commercial motor vehicles operating in interstate commerce. The IRP is a program that prorates license plate registration and should not be confused with the IFTA program that deals with fuel taxes. For more information please call 502-564-4120.

For an electronic version of the IRP manual please visit <http://dmc.kytc.ky.gov/irp>.

J. UCR

Unified Carrier Registration - Any motor carrier with a USDOT number that operates in interstate or international commerce is subject to the UCRA (Unified Carrier Registration Agreement) fees. This includes: Motor Carriers, Motor Private Carriers, Leasing Companies, Brokers, and Freight Forwarders. You may register using the following website at <http://www.ucr.in.gov>.

Chapter 4 ANNUAL RENEWAL PROCEDURES



Each year the Division will issue preprinted IFTA license renewal applications to all licensees. IFTA decals are issued after the decal order information on the renewal application is completed and processed.

Renewal of the IFTA license may be denied if the Division determines that the licensee has failed to file any report or has failed to remit any amounts due any member jurisdiction.

Chapter 5 REPORTING REQUIREMENTS

A. Quarterly Returns (Forms 100-101)

All licensees must file an IFTA quarterly tax report (Form 100) and



schedule(s) (Form 101) with the Division. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one check is written to the Kentucky State Treasurer for the net tax due all member jurisdictions, or the licensee will receive one refund check for the net refund. The due date for the quarterly tax report is the last day of the month immediately following the quarter for which the report is being filed as follows:

<u>Reporting Quarter</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

The quarterly tax report (both IFTA 100 and 101), must have a US Postal postmark on or before the due date. If the due date is Saturday, Sunday, or a legal holiday, the next business day is considered the filing date. The licensee will be subject to the IFTA penalty and interest provisions if the report is not filed/paid by the due date.

Information required compiling the IFTA quarterly tax report is as follows:

- 1) total miles (taxable and nontaxable) traveled by licensee's qualified motor vehicles in all jurisdictions (include IFTA and non-IFTA miles and trip permit miles);
- 2) total gallons of fuel used (placed into licensee's qualified motor vehicles) in all jurisdictions, IFTA and non-IFTA;
- 3) total miles and taxable miles traveled in each member jurisdiction;
- 4) taxable gallons consumed in each member jurisdiction (calculated on report);
- 5) tax-paid gallons purchased and placed into qualified motor vehicles in each member jurisdiction.

The IFTA quarterly tax report and schedule(s) will be sent to all IFTA licensees at least 30 days before the due date. Failure to receive the quarterly tax report does not relieve the licensee from reporting obligations. Quarterly tax reports and schedules may be obtained by calling the Division at (502) 564-4150. A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction or use any taxable fuel in a particular quarter.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions.

As tax rates and procedures change, the base jurisdiction will inform all licensees.

B. Penalty and Interest Provisions

When a licensee fails to file a tax report, files a late tax report, or fails to remit any tax due, the licensee is subject to penalty and interest. The penalty is \$50.00 or 10 percent, whichever is greater, of the net tax due to all member jurisdictions for each late occurrence. Interest accrues at the rate of one percent per month. Unlike penalty, interest is computed on the tax due each member jurisdiction. Penalty may be waived if the licensee can show reasonable cause for failure to comply. Interest must be paid to each member jurisdiction where tax was due and may not be waived for any other jurisdiction by Kentucky.

C. Measurement Conversion Table

Kentucky IFTA licensees are required to report based upon United States measurements. Conversion rates are:

1 gallon = 3.785 liters
1 liter = .2642 gallons
1 mile = 1.6093 kilometers
1 kilometer = .62137 miles

Gallons and miles entered on each quarterly report must be rounded to the nearest whole gallon or mile.

D. Tax Exempt Vehicles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that have given rise to various definitions of tax exempt vehicles. If further questions arise, contact the individual member jurisdictions. All jurisdictions require documentation to support a claim of tax exempt vehicles.

EXEMPT VEHICLES IN KENTUCKY

- Buses
- Farm Plated Vehicles
- Government or Official Plated Vehicles
- Non-Commercial Vehicles
- Vehicles not required by law to obtain a plate

Note: Fuel and mileage records should be kept for all vehicles.

Please see <http://www.iftach.org>

Chapter 6 REFUNDS-CREDITS

A refund may be claimed on the IFTA quarterly tax report for any overpayment of tax in a reporting quarter. A refund will be issued once the Division determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax report(s). A refund determined to be properly due will be paid within 90 days for receipt of the request for payment from the licensee. If a refund is not requested, the credit will be carried forward to the next quarter. ***Unused credits will expire after eight quarters.*** Credits may be used to offset tax, penalty or interest due.

Refunds of tax exempt fuel use, such as reefer fuel, concrete mixers, etc., may NOT be claimed on the IFTA tax report. Claims must be filed directly with each jurisdiction under the terms of their statutes. All fuel placed into the supply tank of the qualified motor vehicle must be reported as taxable on the IFTA report and included in the MPG calculation.

For information regarding refunds for power take off consumed in Kentucky contact:

*Transportation Cabinet
Division of Audits
200 Mero Street
Frankfort, Kentucky 40622
Phone: (502) 564-6760
Fax: (502) 564-6766
<http://www.roadfundaudit.kytc.ky.gov>*

Information regarding refunds for non-power take off (reefers, mixers, etc., using their own separate fuel tank) should be directed to:

*Revenue Cabinet
501 High Street
Frankfort, Kentucky 40602
(502) 564-3853
<http://revenue.ky.gov>*

Kentucky law requires that any fuel not subject to fuel tax will have sales tax assessed prior to a refund.

Chapter 7 ASSESSMENTS FOR FAILURE TO FILE

When the licensee fails, neglects, or refuses to file an IFTA quarterly tax report, the Division may assess the licensee for tax delinquency, including penalty and interest. This assessment is based on the best information available; including the licensee's filing history. In the absence of adequate records, a standard of four miles per gallon may be used to determine fuel consumption and miles or kilometers traveled in each jurisdiction. The burden of proof is on the licensee to show that the calculated assessment is incorrect.

Chapter 8 LEASE AGREEMENTS

General Lease Provisions

A. Leases of Less than 30 Days

For motor vehicle leases of less than 30 days, the lessor will be deemed to be the responsible party for IFTA tax reporting. This does not apply if the qualified motor vehicle is leased to the same person under two or more consecutive leases. If both the lessor and the lessee are IFTA licensees, the party whose IFTA credentials are in and on the vehicle is responsible for reporting and paying this tax.

B. Leases of 30 Days or More

For motor vehicle leases of 30 days or more, the lessor and lessee will be given the option of designating which party is to obtain the IFTA license. Therefore, if an agreement is executed, the Division will require the party named in the agreement to report and pay the tax. No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request to any member jurisdiction.

Specific Lease Provisions:

Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent and in the same manner, as a qualified motor vehicle owned by that carrier.

In the case of lessors, lessees, independent contractors, and household goods agents the following will apply:

- 1) A lessor who regularly leases or rents motor vehicles without drivers to licensees or other lessees may be deemed to be the licensee. Such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
- 2) In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee may designate which party will report and pay fuel use tax. If the lessee (the carrier to whom the vehicle is leased) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
- 3) In the case of a short-term motor vehicle rental by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation for 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:
 - a. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
 - b. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.
- 4) In the case of a household goods carrier using independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel tax shall be the party under whose operating authority the vehicle is being moved.
- 5) In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Chapter 9

LICENSE CANCELLATION, SUSPENSION, REVOCATION & REINSTATEMENT

A. License Cancellation

An IFTA license may be cancelled at the request of any licensee provided all reporting

requirements and tax liabilities to all member jurisdictions have been satisfied. Check the cancellation box and the final IFTA quarterly tax report to indicate the end of operations under IFTA. The license may also be cancelled by submitting a written request. Upon cancellation, the licensee must destroy the original IFTA license and all unused IFTA decals. A final audit may be conducted by any IFTA member jurisdiction upon cancellation. Records must be retained for four years from the due date of the final quarterly tax report.

B. License Suspension and Revocation

An IFTA license may be suspended and/or revoked for failure to:

1. File an IFTA quarterly tax report;
2. Remit all taxes due; and
3. Pay and/or protest an audit assessment or other assessment within the established time period.
4. Maintain a bond if the base jurisdiction has required a bond be posted.
5. Non renewal of license.

When the license is revoked or suspended, the Division of Motor Carriers will notify the Division of Vehicle Enforcement and the Kentucky State Police. All member jurisdictions will also be notified when a suspension or revocation has occurred or has been released.



***DO NOT OPERATE VEHICLES
WHEN A LICENSE HAS BEEN
REVOKED OR SUSPENDED.***

C. License Reinstatement

The Division may reinstate an IFTA license if the licensee files all required reports and remits all outstanding liabilities due all member jurisdictions. The Division may require the licensee to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.

Chapter 10

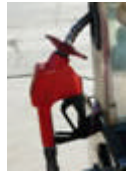
RECORD KEEPING REQUIREMENTS

In addition to the normal records that an operating entity is required to maintain, a Kentucky IFTA Licensee is required to maintain the following records.

A. Fuel Records

1. Over The Road Purchases

The licensee must maintain complete records of all fuel purchased, received, or used in the conduct of its business. Separate totals must be compiled for each fuel type (Diesel/kerosene, Gasoline, Gasohol, liquefied petroleum gas (LPG), Propane, and compressed natural gas (CNG/LNG); and reported separately on your quarterly return. The fuel records must contain:



- ◆ date of purchase;
- ◆ name and address of seller;
- ◆ number of gallons purchased;
- ◆ type of fuel purchased;
- ◆ price per gallon or liter, or total amount of sale;
- ◆ unit number of the vehicle or equipment into which the fuel was placed; and
- ◆ purchaser's name (in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

Acceptable fuel receipts include an invoice, a credit card receipt, automated vendor generated invoice or transaction listing, or verifiable microfilm/microfiche. Receipts that contain alterations or erasures will not be accepted.

2. Bulk Fuel Purchases / Withdrawals

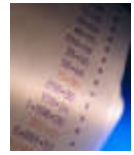
A licensee who maintains a bulk motor fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- ◆ date of withdrawal;
- ◆ number of gallons or liters withdrawn;
- ◆ fuel type;
- ◆ vehicle unit number of the vehicle into which the fuel was placed;
- ◆ purchase and inventory records to substantiate that tax was paid on all taxable fuel disbursements.

Note: Records must be maintained to distinguish fuel placed in qualified vehicles from other uses. It is the licensee's responsibility to reconcile fuel purchases with the licensee's general ledger.

B. Mileage Records

It is the Kentucky IFTA Licensee's responsibility to maintain detailed distance records of **ALL** inter-jurisdictional and intrastate operations of qualified motor vehicles. These detailed distance records must show operations on an individual-vehicle basis. The licensee's records must support the information reported on the quarterly tax report. Mileage must be kept by fuel type. An acceptable source document is a trip report, which must include:

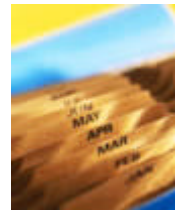


- ◆ date of trip (starting and ending);
- ◆ vehicle unit number;
- ◆ vehicle fleet number;
- ◆ trip origin and destination (including city & state);
- ◆ routes of travel;
- ◆ trip beginning and ending odometer readings;
- ◆ total trip miles or kilometers; and
- ◆ mileage by jurisdiction for each qualified motor vehicle;
- ◆ licensee's name

NOTE: If driver's logs are the primary / source document for mileage records, they should be retained for the required 4 year period.

C. Record Retention Period

Adequate record keeping is vital for documenting your compliance and your claim for a refund or credit for tax-paid fuel. Every licensee must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of 4 years from the due date of the report or the date that the report was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of audit extends the statute of limitations until the records are provided.



D. Penalty for Failure to Maintain Records

Licensee shall retain the previously described records for a period of 4 years from the date of filing the quarterly tax return. Non-compliance with any record keeping requirement may be cause for revoking the license, and the Division of Audits may construct a fuel tax liability based on the best available information.

Note: All decals must be accounted for by the Licensee. Additional mileage may be added during an audit for unaccounted decals.

E. Location of Records

Licensee records should be maintained at a location in Kentucky. If these records are not maintained in Kentucky or are not made available in Kentucky, the auditor's travel expenses will be billed to the licensee.

Chapter 11 AUDITS



An IFTA audit verifies fuel and mileage data reported on the IFTA quarterly tax returns. The Division of Audits will audit Kentucky IFTA licensees on behalf of all member jurisdictions.

A. Notification of Audit Date

At least 30 days prior to conducting a routine audit, the Division of Audits shall contact the licensee in writing advising of the approximate date that the audit is to be conducted and the time period the audit will cover.

B. Records Required for Audit

In addition to the records required for fuel and mileage records in Chapter 10, the licensee shall have available the IFTA returns, the Kentucky income tax returns, the general ledger and the related journals and supporting documentation to support the fuel purchases.

C. Audit Conferences

At the beginning of the audit, the auditor will confer with the licensee to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and the licensee will discuss the sample periods, sampling techniques, and any problem areas. An exit conference will be held with the licensee to explain audit findings and future reporting recommendations.

D. Audit Results

The licensee and each affected IFTA jurisdiction will receive a written notification of the audit results. These results will contain a schedule of the differences by jurisdiction, a summary of the audit and recommendations, and the procedures for appeal. If the audit is not protested, payment, including interest from the original due date must

be made within 45 days from the date of the notice of tax due. If additional tax is due, penalties will be assessed based upon the percentage of underpayment.

*Transportation Cabinet
Division of Audits
200 Mero Street
Frankfort, Kentucky 40622
Phone: (502) 564-6760
Fax: (502) 564-6766
<http://www.roadfundaudit.kytc.ky.gov>*

Chapter 12 APPEAL PROCEDURES

A. 45 Day Appeal Period



A protest of an IFTA audit assessment must be submitted in writing to the Division of Audits within 45 days from the date of notice of assessment.

The licensee should be aware that an affected jurisdiction also has the right to request to re-audit the licensee's operations for the same audit period. This protest must be submitted in writing to the Division of Audits within 45 days from the date of notice of assessment.

B. Hearing Procedures

The Division of Audits will conduct a review of the audit assessment. If supporting statements and documentation are not sufficient to change the assessment results, an information gathering or protest conference will be scheduled. At the conference, the licensee may appear in person and/or be represented by an attorney or an individual with a properly executed power of attorney.

C. Notification of Protest Results

The Division of Audits will issue a Final Ruling of the protest, and will notify the licensee of their rights for further appeal. At any time during the protest, the licensee has the right to request a Final Ruling to be issued so that an appeal may be addressed to a Kentucky Board of Tax Appeals.

D. Tax Court Procedures

The Kentucky IFTA Licensee is notified of all right of appeals procedures with the results of the audit. If the licensee does not agree with the Final Ruling, they have the right to file a written appeal

with the Kentucky Board of Tax Appeals within 30 days from the date of the ruling.

State of Kentucky Public Protection
& Regulation Cabinet
Kentucky Board of Tax Appeals
128 Brighton Park Boulevard
Frankfort, Kentucky 40601
Phone: (502) 573-4316
Fax: (502) 573-7502
<http://www.kbta.ky.gov>

Chapter 13

TAX FILING INFORMATION

A. Kentucky IFTA Taxpayer Assistance Location

Transportation Cabinet
Division of Motor Carriers
P.O. Box 2007
Frankfort, Kentucky 40602-2007
(Applications, Decals)
Phone: 502-564-4127
Fax: 502-564-4138
E-mail: qp.dmc@ky.gov
(Inquiries, Error Corrections, Amended Returns)
Phone: 502-564-4150 Fax: 502-564-2132
E-mail: ifta.dmc@ky.gov
<http://dmc.kytc.ky.gov>

IFTA Tax Reports & Return Processing



Kentucky has joined with a number of other states as a member of the Regional Processing Center (RPC) to handle IFTA tax reports and return processing. IFTA licensees will have their reports mailed from and returned to the RPC, based in Albany, NY. Any billings due to errors or audits will be generated from Kentucky and **ALL** checks, including those remitted with the tax report to the RPC, will be

made payable to **KENTUCKY STATE TREASURER**.

The mailing from the RPC will contain the quarterly IFTA tax report, general reporting instructions, tax rates for participating jurisdictions, help desk and return mailing instructions. A copy of the report is included in Chapter 15.

ELECTRONIC TAX FILING is now available from our web site.

Kentucky administers three types of web filings that handle all mathematic calculations for the user to ensure error free IFTA tax filings. These internet filings prevent the mistakes that cause overpayments and costly additional billings.



The first is a completely paperless internet filing which allows you to file the IFTA quarterly return electronically and have the payment made through an *ACH Debit* draft after the due date. **http://dmc.kytc.ky.gov/online/aaf_IFTA.htm**
This type of filing requires an application to be completed to establish your secured password and financial information.

The second is identical to the first, but allows you to mail in your payment with a *voucher* that prints out after the return is filed through the web. **http://dmc.kytc.ky.gov/online/aaf_IFTA_V.htm**
It is also password secured but requires the manual step of having the payment postmarked by the return due date, instead of the electronic payment. The third type is a web based IFTA return which is completed on the web, but is then printed out and mailed in with the payment. While everything must be physically mailed in by the due date, the same edits are built into the web to insure the return is error free.

<http://dmc.kytc.ky.gov/tax>

More information on electronic tax filing is available at:

<http://dmc.kytc.ky.gov/online/etfinfo.htm>

Chapter 14

MEMBER JURISDICTION INFORMATION

IFTA Inc is a corporation that was formed to administer the business affairs of IFTA. While most of their duties surround interaction between jurisdictions, IFTA Inc administers a web site that

provides valuable information for you as a motor carrier. These include tax rates, news within IFTA, ballot proposals to change the agreement, phone numbers for contacts within each jurisdiction, up to date versions of the manuals that govern the agreement, and most importantly the exemptions that each jurisdiction have that affect completion of the quarterly tax return.

The following pages have the contacts and exemptions currently in effect, but the IFTA Inc web site should provide the most up to date information in these areas. Please contact the specific jurisdiction if you have any questions pertaining to their exemptions.

Please visit IFTA Inc. at:
<http://www.iftach.org>.

IMPORTANT NOTICE

To assure compliance, as information may vary from state to state, please contact all jurisdictions in which you will be traveling.

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Alabama Alabama Department of Revenue Motor Veh. Div. IFTA Section PO Box 327570 Montgomery, AL 36132-7570 General Information: (334) 242-9078	Government Vehicles School bus	None	None
Alberta Alberta Treasury Tax & Revenue Administration 9811-109 Street Sir Frederick W. Haultain Building Edmonton, Alberta CN T5K 2L5 General Information: (780) 644-4119	None	None	Ethanol Portion
Arizona Licensing Services Manager Arizona Dept. of Transportation 1801 West Jefferson, M.D. 527M Phoenix, AZ 85007-3204 General Information: (602) 712-7665	None	Off Road	Contact jurisdiction for additional information
Arkansas Arkansas Motor Fuel Tax PO Box 1752 Little Rock, AR 72203 General Information: (501) 682-4806	None	None	None
British Columbia Consumer Taxation Branch PO Box 9442 STN Prov. Govt. Victoria, BC, CN V8W 9V4 General Information: (250) 387-5882	None	None	Contact jurisdiction for additional information
California California State Board of Equalization PO Box 942879 MIC: 65 Sacramento, CA 94279-0065 General Information: (916) 327-2264	Federal Government All other government vehicles	Trip Permit Off Highway Contact jurisdiction for additional information	PTO Units Reefer Fuel Exempt Use Fuel Claim Required
Colorado Colorado Dept. of Revenue Motor Carrier Service Division Services Section, Suite 114 Denver, CO 80261-0016 General Information: (303) 205-8205	Federal Government State Government Local Government SMM equipment Off road agriculture equipment Construction equipment	None	Dyed diesel used off road for agriculture and construction

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Connecticut			
Department of Revenue Services 25 Sigourney Street Hartford, CT 06106 General Information: (860) 541-3222 or (860) 541-3216	US Government State Government School Buses	Contact jurisdiction for additional information	None
Delaware			
Motor Fuel Tax Administration Motor Carrier Services Section PO Drawer E Dover, DE 19903-1565 General Information: (302) 744-2702	None	None	None
Florida			
Dept. of Highway Safety & Motor Vehicles 2900 Apalachee Parkway Room A-110 Tallahassee, FL 32399 General Information: (850) 617-3002	Community Transportation Contact jurisdiction for additional information	None	None
Georgia			
Georgia Department of Revenue Motor Fuel Tax Unit 421 Trinity – Washington Building Atlanta, GA 30334 General Information: (404) 417-6707	US Government Temporary permitted vehicles	None	Vehicles traveling on a temporary permit
Idaho			
Idaho Tax Commission 800 Park Blvd., Plaza IV PO Box 36 Boise, ID 83722-0036 General Information: (208) 334-7834	Federal Government State Government Local Government “Manure Spreader” Trucks	Forest Service BLM, Forest Protections, Non-Public roads Contact jurisdiction for additional information	Contact Jurisdiction for Additional Information
Illinois			
Motor Fuel Use Tax Section Illinois Department of Revenue PO Box 19477, 2-265 Springfield, IL 62794-9477 General Information: (217) 785-7025	US Government State Government School Buses Recreational Vehicles	None	None
Indiana			
Special Tax Division Motor Carriers Services Section PO Box 6081 Indianapolis, IN 46206-6081 General Information: (317) 615-7274	Buses Farm Plated Government Vehicles Dealer Registration Plates	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Iowa Iowa Department of Transportation Office of Motor Carrier Services PO Box 10382 Des Moines, IA 50306-0382 General Information: (515) 237-3270	Recreational Special Mobile Equipment (SME)	None	Contact jurisdiction for additional information
Kansas Kansas Department of Revenue Customer Relations – Motor Fuel 915 SW Harrison Street Topeka, KS 66625-8100 General Information: (785) 291-3658	Farm Tagged Vehicles Federal Government State Owned Non Hwy Vehicles (Oil well drilling rigs) School Buses	Off Road	Off Road Contact jurisdiction for additional information
Kentucky Kentucky Division of Motor Carriers PO Box 2007 Frankfort, KY 40602 General Information: (502) 564-4540	Government Vehicles Farm Tagged Vehicles Buses	Off road mileage Privately Maintained Roads Not Open to the General Public	None
Louisiana Louisiana Dept. of Revenue & Taxation PO Box 3863 Baton Rouge, LA 70821 General Information: (225) 219-7656	None	None	Dyed diesel
Maine Commercial Vehicle Center Bureau of Motor Vehicles 29 State House Station Augusta, ME 04333-0029 General Information: (207) 624-9000 ext. 52137	Government Vehicles SME – Class B Dealer Plates Transit Plates	Off Road	Gasoline Gasohol E-85, M-85 & A-55
Manitoba Manitoba Finance – Taxation Division 101-401 York Avenue Winnipeg, MB CN R3C OP8 General Information: (204) 945-3194	None	None	None Contact jurisdiction for additional information
Maryland Maryland Comptroller of the Treasury Motor Fuel Tax Unit IFTA Program PO Box 1751 Annapolis, MD 21404-1751 General Information: (410) 260-7138	US Government Contact jurisdiction for additional information	Trip Permit	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Massachusetts Department of Revenue PO Box 7027 Boston, MA 02204 General Information: (617) 887-5080	U.S. Govt. Vehicles	Massachusetts Turnpike Contact jurisdiction for additional information	Off Road Equipment Contact jurisdiction for additional information
Michigan Motor Fuel, Tobacco & Special Taxes Division Treasury Building, 425 W Allegan Lansing, MI 48922 General Information: (517) 636-4618 or (517) 636-4597	Federal Government Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Minnesota Minnesota Department of Public Safety Driver & Vehicle Services Prorate and IFTA 1110 Center Point Curve Mendota Heights, MN 55120 General Information: (651) 205-4413	Government vehicles	None	None Contact jurisdiction for additional information
Mississippi Mississippi State Tax Commission PO Box 1033 Jackson, MS 39215 General Information: (601) 923-7150 or 7152	U. S. Government vehicles Propane and Natural Gas powered vehicles with alternative fuel decal	None	None
Missouri Missouri Highway Reciprocity Commission PO Box 893 Jefferson City, MO 65105-0893 General Information: (573) 751-7106	U. S. Government vehicles Propane and Natural Gas powered vehicles with alternative fuel decal	Documented non-public roadways Contact jurisdiction for additional information	Dyed Diesel Propane with alternative fuel decal
Montana Motor Carrier Services Division Department of Transportation PO Box 4639 Helena, MT 59604-4639 General Information: (406) 444-7248	Public agencies U. S. Government vehicles Local Government vehicles Recreational vehicles Vehicles weighing less than 26,000 pounds	Off Highway	Contact jurisdiction for additional information
Nebraska Nebraska Department of Motor Vehicles Motor Carrier Services Division PO Box 98935 Lincoln, NE 68509-8935 General Information: (888) 622-1222 or (402) 471-4435	Contact jurisdiction for additional information	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Nevada DMV & PS Motor Carrier Bureau 555 Wright Way Carson City, NV 89711-0625 General Information: (702) 684-4711	None	Off Highway Contact jurisdiction for additional information	Off Highway Government Vehicles Public Bus System Special fuels Contact jurisdiction for additional information
New Brunswick Department of Finance Revenue Division Accounting & Central Services Branch 670 King Street, PO Box 3000 Fredericton, NB CN E3B 5G5 General Information: (506) 453-3029 or (506) 444-4619	Federal Government Local Government Recreational vehicles	Trip Permit	Contact jurisdiction for additional information
New Hampshire Road Toll Bureau Department of Safety 10 Hazen Drive Concord, NH 03305 General Information: (603) 271-6183	None	Off Highway Needs to be documented by odometer readings.	None
New Jersey Division of Motor Vehicles 225 E. State Street, PO 133 Trenton, NJ 08666 General Information: (603) 633-9407	None	None	None
New Mexico New Mexico Taxation & Revenue Dept. 1100 South St. Francis Drive PO Box 1028 Santa Fe, NM 07504-1028 General Information: (505) 476-1552	None	None	None
New York New York State Tax Department Registration Section/Hwy Use Tax Unit WA Harriman Campus Albany, NY 12227 General Information: (800) 972-1233	Contact jurisdiction for additional information	Off Highway Contact jurisdiction for additional information	B-20 E-85 Contact jurisdiction for additional information
Newfoundland Tax Administration Department of Finance Confederation Building Prince Philip Parkway PO Box 8720 St. John's, NF, CN A1B 4K1 General Information: (709) 729-2935	Government Vehicles	None	Dyed Diesel

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
North Carolina North Carolina Dept. of Revenue Motor Fuel Tax Division PO Box 25000 Raleigh, NC 27640 General Information: (919) 733-3409	Special Mobile Equipment of Public Utility Government vehicles Contact Jurisdiction for additional information	Permit	None
North Dakota Motor Carrier Services DOT Motor Vehicle Division 608 East Boulevard Avenue Bismarck, ND 58505-0780 General Information: (701) 328-2928	None	None	None
Nova Scotia Dept. of Business & Consumer Svcs. Revenue, Compliance & Registry Svcs. PO Box 755 Halifax, NS CN B3J 2V4 General Information: (902) 424-2850	Recreational vehicles Government vehicles Vehicles < 11797 Kgs and < 3 axels Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Ohio Ohio Department of Taxation Excise and Motor Fuel Tax Division PO Box 530 Columbus, OH 43266-0030 General Information: (614) 644-5847	Federal, Local and State Government vehicles Government vehicles owned and operated by other jurisdictions Tow trucks (wreckers) Contact jurisdiction for additional information	Off Highway	CNG Contact jurisdiction for additional information
Oklahoma Oklahoma Tax Commission Motor Vehicles Division/IFTA 2501 N Lincoln Boulevard Oklahoma City, OK 73194-0013 General Information: (405) 521-5681	Tour Buses Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Ontario Motor Fuels & Tobacco Tax Branch Ministry of Finance 33 King Street West 3 rd Floor Oshawa, Ontario CN L1H 8H9 General Information: (905) 440-4186	If no license required Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Oregon ODOT Motor Carrier Transportation Div. 550 Capitol Street, NE Salem, OR 97310-1380 General Information: (503) 373-1987	None	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Pennsylvania Pennsylvania Dept. of Revenue Bureau of Motor Fuel Taxes Department 280646 Harrisburg, PA 17128-0646 General Information: (800) 482-IFTA	Federal and State Government Vehicles Contact jurisdiction for additional information	None	Dyed Diesel Dyed Kerosene Contact jurisdiction for additional information
Prince Edward Island Department of the Provincial Treasury Taxation and Property Records Div. PO Box 1330 Charlottetown, Prince Ed Island CN C1A 7N1 General Information: (902) 368-4161	None	Contact jurisdiction for additional information	None
Quebec Service Cotisation – B (DGM) 3800, rue De Marly, Secteur 3-2-1 Sainte-Foy, Quebec CN G1X 4A5 General Information: (418) 652-4382	None	None	Natural Gas Propane Contact jurisdiction for additional information
Rhode Island Department of Administration Division of Taxation – Excise Tax Section One Capitol Hill Providence, RI 02908 General Information: (401) 574-8878	None	None	Contact jurisdiction for additional information
Saskatchewan Saskatchewan Finance Revenue Division 2350 Albert Street Regina, SK CN S4P 4A6 General Information: (306) 787-7749	Government agencies and their vehicles based in SK. Farm Plated Contact jurisdiction for additional information	Single Trip Permit Contact jurisdiction for additional information	Dyed Diesel Contact jurisdiction for additional information
South Carolina South Carolina Dept. of Public Safety Motor Carrier Services Section/IFTA PO Box 1498 Columbia, SC 29216-0027 General Information: (803) 896-2694	Contact jurisdiction for additional information	None	None
South Dakota South Dakota Dept. of Revenue Division of Motor Vehicles 445 E. Capital Avenue Pierre, SD 57501-3185 General Information: (605) 773-5335	None	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Tennessee Tennessee Dept. of Safety Commercial Vehicle Division 1150 Menzler Road Nashville, TN 37210 General Information: (615) 399-4258	Government vehicles Farm plated vehicles Freight motor vehicle transporting livestock for exhibition or breeding Contact jurisdiction for additional information	None	None
Texas Comptroller of Public Accounts LBJ State Office Building 111 East 17 th Street Account Maintenance Austin, TX 78711 General Information: (512) 463-3849	U.S. Govt. Vehicles Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Utah Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 General Information: (801) 297-7661	Federal and State Government vehicles Contact jurisdiction for additional information	Private or Class "D" roads Roads not built or maintained by state or public funds	PTO Units Dyed Fuel Contact jurisdiction for additional information
Vermont Department of Taxes Pavilion Office Building 109 State Street Montpelier, VT 05603 General Information: (802) 828-2070	Municipal registrations School buses VT registered agricultural vehicles Contact jurisdiction for additional information	Off Road Trip Permit	Contact jurisdiction for additional information
Virginia Department of Motor Vehicles Motor Carrier Services PO Box 27412 Richmond, VA 23269 General Information: (866) 878-2582	Federal, State and Local Government Vehicles Farm plated Recreational vehicles Contact jurisdiction for additional information	None	None
Washington IFTA Unit Fuel Tax Services PO Box 9228 2424 Bristol Court, SW Olympia, WA 98507-9228 General Information: (360) 664-1868	None	None	None
West Virginia West Virginia Dept. of Motor Vehicles Commercial Vehicle Sec.-Fuel Tax Unit 1606 Washington Street, E Charleston, WV 25311 General Information: (304) 558-0700 or (304) 558-4448	Federal and State Government Vehicles School buses Contact jurisdiction for additional information	Contact jurisdiction for additional information	Dyed Fuel exempt from portion of WV fuel tax. Contact jurisdiction for additional information

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Wisconsin Wisconsin Dept. of Transportation 4802 Sheboygan Avenue, Room 151 PO Box 7979 Madison, WI 53707-7979 General Information: (608) 267-4382	US Government	None	Contact jurisdiction for additional information
Wyoming Motor Vehicle Services Fuel Tax Section PO Box 1708 Cheyenne, WY 82003 General Information: (307) 777-4827	None	Off-road miles on roads not maintained with public funds Contact jurisdiction for additional information	Contact jurisdiction for additional information

NOTES

31 For-Hire Authority: _____
 33 \$25.00 Filing fee: _____

KYU: _____
 KIT: _____
 IFTA: _____
 INTRA: _____
 USDOT: _____



Kentucky Trucking Application

(Kentucky Intrastate Carriers of Household Goods and Passengers may not use this form.)

PLEASE TYPE OR PRINT LEGIBLY -- FAXED COPIES NOT ACCEPTED

READ ALL INFORMATION CAREFULLY -- WHEN COMPLETED PLEASE SIGN SECTION 7

Instructions for completing this application:

Sections 1, 2, 3, and 7 are required to be completed by all carriers.

Section: 3 - Kentucky based carriers applying for an Intrastate USDOT# please complete section 6.

Section: 5 - Section 5 is not required for all carriers. Please complete Section 5 if you are a Kentucky Intrastate For-Hire carrier hauling a load within Kentucky only or a Kentucky Intrastate For-Hire carrier hauling an ICC-Exempt commodity in Kentucky only.

Helpful hints for completing this form:

There is no fee for a KYU number.

ICC Authorized carriers do not need ICC Exempt.

Be sure to include physical address, phone number and FED ID # or SS#.

USDOT number must be included and active - unless you are a Kentucky based carrier applying for a USDOT#.

DBA ("Doing Business As") Name must read exactly as USDOT DBA name.

Make sure application is signed and dated.

If applying for a KYU number be sure to include the vehicle inventory listing in Section 4.

Section: 1 Carrier Information

On the lines below please list the legal name of your company and the trade name (DBA) as it is to appear on all authorizations, licenses, and identification numbers.

Legal Name: _____

DBA Name: _____

("Doing Business As") **DBA name must read exactly as USDOT DBA name.** If same as Legal Name leave blank.

Physical Address: _____
 Include street names (Drive, Road, etc.) and/or apartment # - NO PO BOXES.

City: _____ **State:** _____ **Zip Code:** _____

Mailing Address: _____
 List address if different than above (include PO Box here).

City: _____ **State:** _____ **Zip Code:** _____

Phone: () _____ - _____ **Fax:** () _____ - _____
 (Required) - We must have a phone number where someone can be reached if we have questions.

Contact Person: _____ **E-mail address:** _____

Section 2: Business Information

Business type: (Check one only)

- ☐ Individual
☐ Partnership
☐ Corporation/LLC

Type of carrier: (Check only one type of carrier.)

- ☐ **Private** (Hauling goods that belong to yourself)
☐ **For-Hire** (Hauling goods that belong to someone else)
☐ **Registrant** (Leasing companies, or a for-hire operator that operates under another company's authority.)

☐ Check if Hazardous Materials carrier.
<http://www.fmcsa.dot.gov/>

If Private or Registrant Section: 5 not required

If you are a Kentucky For-Hire carrier hauling intrastate only, please see Section: 5.

Section: 3 Identification Numbers

please write "Needed" in the blank.

Please provide any of these numbers that you may have. If you are applying for any of these numbers

Kentucky Highway Use (KYU) #: _____ (NO FEE) Any carrier that has a vehicle with a combined licensed weight over 59,999 lbs. will need a KYU#.

USDOT #: _____ (Required-NO FEE) Active USDOT # required for all carriers. Kentucky applying for a USDOT# must complete Section 6, A, B and C.

(Required) **Federal Employer I.D. #:** _____ OR **Social Security #:** _____

ICC-MC #: _____ ICC-MC# required if For-Hire hauling out of state. To obtain call (502) 223-6779 in Kentucky - Outside Kentucky please call (202) 358-7000.

If leased to another carrier's MC#, please list it here: _____

Section: 4 Taxes ALL CARRIERS: (If applicable.)

☐ **(A) Kentucky Highway Use Tax (KYU) License (NO FEE)** (All carriers operating in Kentucky with a combined licensed weight over 59,999 pounds must complete a list of taxable vehicles.) **Combined License Weight: means the greater of the registered weight of the vehicle or the maximum gross weight of the vehicle and load. If instructions or more lines are needed please use the Vehicle Additions or Deletions Form TC 95-38. This form is also be used for future additions and deletions to your KYU vehicle inventory. **See page 4 for a listing of vehicle make abbreviations.

LIST POWER UNITS 60,000 POUNDS AND OVER. DO NOT LIST TRAILERS

Company Unit Number (If greater than 6 digits, list the last 6)	Complete Vehicle Identification Number (Serial Number)	**Make of Vehicle	Year	*Combined Licensed Weight
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Kentucky based carriers traveling in Kentucky only, proceed to item B.

Kentucky based carriers traveling outside Kentucky, proceed to item C.

Carriers not based in KY please disregard items B and C and proceed to Section 7.

KENTUCKY BASED CARRIERS ONLY: (Please check one only.)

Type of fuel used in qualified vehicles: Diesel ☐ Gasoline ☐ Gasohol ☐ Natural Gas ☐ Liquid Propane ☐

☐ **(B) Kentucky Intrastate Tax (KIT) License** (All carriers over 26,000 lbs. based in Kentucky and never leaving Kentucky.)

Number of decal sets requested (1 set per vehicle): _____ (No fee for decals)

(or)

☐ **(C) IFTA License** (All carriers over 26,000 pounds and based in Kentucky but operating in other states.)

Number of decal sets requested (1 set per vehicle): _____ (No fee for decals)

Have you ever been licensed as an IFTA Carrier? No ☐ Yes ☐ If yes: Name of Jurisdiction: _____

Was the license revoked or cancelled? No ☐ Yes ☐ License #: _____

IRP Base State: _____ Account #: _____ For IFTA Compliance manual, please visit <http://dmc.kytc.ky.gov/tax>

Jurisdiction	Operates	Bulk Storage		Jurisdiction	Operates	Bulk Storage	
Alabama	<input type="checkbox"/>	<input type="checkbox"/>	AL	North Carolina	<input type="checkbox"/>	<input type="checkbox"/>	NC
Alaska	<input type="checkbox"/>	<input type="checkbox"/>	AK	North Dakota	<input type="checkbox"/>	<input type="checkbox"/>	ND
Arizona	<input type="checkbox"/>	<input type="checkbox"/>	AZ	Ohio	<input type="checkbox"/>	<input type="checkbox"/>	OH
Arkansas	<input type="checkbox"/>	<input type="checkbox"/>	AR	Oklahoma	<input type="checkbox"/>	<input type="checkbox"/>	OK
California	<input type="checkbox"/>	<input type="checkbox"/>	CA	Oregon	<input type="checkbox"/>	<input type="checkbox"/>	OR
Colorado	<input type="checkbox"/>	<input type="checkbox"/>	CO	Pennsylvania	<input type="checkbox"/>	<input type="checkbox"/>	PA
Connecticut	<input type="checkbox"/>	<input type="checkbox"/>	CT	Rhode Island	<input type="checkbox"/>	<input type="checkbox"/>	RI
Delaware	<input type="checkbox"/>	<input type="checkbox"/>	DE	South Carolina	<input type="checkbox"/>	<input type="checkbox"/>	SC
D.C.	<input type="checkbox"/>	<input type="checkbox"/>	DC	South Dakota	<input type="checkbox"/>	<input type="checkbox"/>	SD
Florida	<input type="checkbox"/>	<input type="checkbox"/>	FL	Tennessee	<input type="checkbox"/>	<input type="checkbox"/>	TN
Georgia	<input type="checkbox"/>	<input type="checkbox"/>	GA	Texas	<input type="checkbox"/>	<input type="checkbox"/>	TX
Idaho	<input type="checkbox"/>	<input type="checkbox"/>	ID	Utah	<input type="checkbox"/>	<input type="checkbox"/>	UT
Illinois	<input type="checkbox"/>	<input type="checkbox"/>	IL	Vermont	<input type="checkbox"/>	<input type="checkbox"/>	VT
Indiana	<input type="checkbox"/>	<input type="checkbox"/>	IN	Virginia	<input type="checkbox"/>	<input type="checkbox"/>	VA
Iowa	<input type="checkbox"/>	<input type="checkbox"/>	IA	Washington	<input type="checkbox"/>	<input type="checkbox"/>	WA
Kansas	<input type="checkbox"/>	<input type="checkbox"/>	KS	West Virginia	<input type="checkbox"/>	<input type="checkbox"/>	WV
Kentucky	<input type="checkbox"/>	<input type="checkbox"/>	KY	Wisconsin	<input type="checkbox"/>	<input type="checkbox"/>	WI
Louisiana	<input type="checkbox"/>	<input type="checkbox"/>	LA	Wyoming	<input type="checkbox"/>	<input type="checkbox"/>	WY
Maine	<input type="checkbox"/>	<input type="checkbox"/>	ME				
Maryland	<input type="checkbox"/>	<input type="checkbox"/>	MD	Alberta	<input type="checkbox"/>	<input type="checkbox"/>	AB
Massachusetts	<input type="checkbox"/>	<input type="checkbox"/>	MA	Brit Columbia	<input type="checkbox"/>	<input type="checkbox"/>	BC
Michigan	<input type="checkbox"/>	<input type="checkbox"/>	MI	Manitoba	<input type="checkbox"/>	<input type="checkbox"/>	MD
Minnesota	<input type="checkbox"/>	<input type="checkbox"/>	MN	New Brunswick	<input type="checkbox"/>	<input type="checkbox"/>	NB
Mississippi	<input type="checkbox"/>	<input type="checkbox"/>	MS	New Foundland	<input type="checkbox"/>	<input type="checkbox"/>	NF
Missouri	<input type="checkbox"/>	<input type="checkbox"/>	MO	Nova Scotia	<input type="checkbox"/>	<input type="checkbox"/>	NS
Montana	<input type="checkbox"/>	<input type="checkbox"/>	MT	Ontario	<input type="checkbox"/>	<input type="checkbox"/>	ON
Nebraska	<input type="checkbox"/>	<input type="checkbox"/>	NE	Pr Edward Island	<input type="checkbox"/>	<input type="checkbox"/>	PE
Nevada	<input type="checkbox"/>	<input type="checkbox"/>	NV	Quebec	<input type="checkbox"/>	<input type="checkbox"/>	QC
New Hampshire	<input type="checkbox"/>	<input type="checkbox"/>	NH	Saskatchewan	<input type="checkbox"/>	<input type="checkbox"/>	SK
New Jersey	<input type="checkbox"/>	<input type="checkbox"/>	NJ	NW Territory	<input type="checkbox"/>	<input type="checkbox"/>	NT
New Mexico	<input type="checkbox"/>	<input type="checkbox"/>	NM	Yukon	<input type="checkbox"/>	<input type="checkbox"/>	YT
New York	<input type="checkbox"/>	<input type="checkbox"/>	NY				

Section: 5 For-Hire Authorities - KENTUCKY BASED INTRASTATE CARRIERS ONLY(Check one if applicable.) Section 5 not required for all carriers. Please read instructions on page 1.

- ☐ (A) **ICC Exempt For-Hire** (Kentucky Carriers that are hired to haul ICC Exempt commodities in Kentucky.) This authority requires a \$10.00 per vehicle fee and the filing of Form-E insurance from your insurance company. (Form E's must read exactly as it appears in Section: 1)
For-Hire carriers do NOT need both an MC number and ICC Exempt or Intrastate For-Hire.
 For a listing of exempt commodities please visit the FMCSA's web site at: <http://www.fmcsa.dot.gov>. Or call 1-800-832-5660.

Total number of vehicle(s) to be operated under this authority: _____ x \$10.00 = \$ _____

(or) KENTUCKY BASED INTRASTATE CARRIERS ONLY

- ☐ (B) **Kentucky Intrastate For-Hire** (Carriers that are hired to pick up and drop off the same load within Kentucky—carriers that do not haul their own commodities.) This authority will require a \$25.00 filing fee, a \$10.00 per vehicle fee, and the filing of Form-E insurance from your insurance company. (Form E's must read exactly as it appears in Section: 1)

Total number of vehicle(s) to be operated under this authority: _____ x \$10.00 = \$ _____
 + \$25.00 = \$ _____ Total

Please make all funds made payable to Kentucky State Treasurer.**Section 6: USDOT INTRASTATE - KENTUCKY BASED CARRIERS ONLY****A: CARGO CLASSIFICATIONS** (Please check All that apply.)

- | | | |
|---|--|--|
| <input type="checkbox"/> A. GENERAL FREIGHT | <input type="checkbox"/> J. FRESH PRODUCE | <input type="checkbox"/> S. GARBAGE, REFUSE, TRASH |
| <input type="checkbox"/> B. HOUSEHOLD GOODS | <input type="checkbox"/> K. LIQUIDS/GASES | <input type="checkbox"/> T. U.S. MAIL |
| <input type="checkbox"/> C. METAL; SHEETS, COILS, ROLLS | <input type="checkbox"/> L. INTERMODAL CONT. | <input type="checkbox"/> U. CHEMICALS |
| <input type="checkbox"/> D. MOTOR VEHICLES | <input type="checkbox"/> M. PASSENGERS | <input type="checkbox"/> V. COMMODITIES DRY BULK |
| <input type="checkbox"/> E. DRIVEAWAY/TOWAWAY | <input type="checkbox"/> N. OILFIELD EQUIPMENT | <input type="checkbox"/> W. REFRIGERATED FOOD |
| <input type="checkbox"/> F. LOGS, POLES, BEAMS, LUMBER | <input type="checkbox"/> O. LIVESTOCK | <input type="checkbox"/> X. BEVERAGES |
| <input type="checkbox"/> G. BUILDING MATERIALS | <input type="checkbox"/> P. GRAIN, FEED, HAY | <input type="checkbox"/> Y. PAPER PRODUCTS |
| <input type="checkbox"/> H. MOBILE HOMES | <input type="checkbox"/> Q. COAL/COKE | <input type="checkbox"/> Z. OTHER (Specify) _____ |
| <input type="checkbox"/> I. MACHINERY, LARGE OBJECTS | <input type="checkbox"/> R. MEAT | |

B:	NUMBER OF EQUIPMENT					NUMBER OF PASSENGERS										
	Straight Trucks	Truck Tractors	Trailers	Flatbed Cargo Tank Trailers	Flatbed Cargo Tank Trucks	Motor Coach	School Buses			Mini-bus	Van			Limousine		
							1-8	9-15	16+	16+	1-8	9-15	1-8	9-15	16+	
# OWNED																
# TERM LEASED																
# TRIP LEASED																

C: - Number of Drivers - List the number of drivers for each item.**INTRASTATE**
(In Kentucky only)

100-Mile Radius	_____	Number of Drivers	_____
Beyond 100-Mile Radius	_____	Number of CDL Drivers	_____

ALL CARRIERS MUST READ SECTION 7 AND COMPLETE**Section: 7****Signature of responsible party is required. Faxes not accepted. If a corporation, an officer must sign.**

"If anyone, other than the individual for whom this application is for, is submitting and signing the application, they must provide a copy of the "Power of Attorney" stating they have authority to do so. There will be no exceptions and all applications not in compliance will be returned."

Under penalties of perjury, I certify that the information given is, to the best of my knowledge, true, accurate, and complete. In addition, I certify that I do not at present have any outstanding road tax obligations or suspensions. I agree to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement, and the rules/regulations of the Kentucky Department of Vehicle Regulation. I further agree that the Department of Vehicle Regulation may withhold any refunds due if I am delinquent on fuel taxes due to any member jurisdiction. I further certify that I am familiar with the Federal Motor Carrier Safety Regulations and/or the Federal Hazardous Materials Regulations. Failure to comply with these provisions shall be grounds for revocation of any license and/or authority in Kentucky or all member jurisdictions.

Signature: _____ Title: _____ Date: _____

If using overnight delivery services, please send to: Division of Motor Carriers, 200 Marx Street, Frankfort, KY 40622

GENERAL INSTRUCTIONS for TC 95-38:

Kentucky law requires each vehicle with a combined licensed weight of 59,999 pounds or greater to be listed with your Kentucky Highway Use Tax License Number (KYU). This form, Vehicle Additions or Deletions Subject to Weight Distance (KYU) Tax (Form TC95-38), is used to add or delete vehicles to the Kentucky Taxable Vehicle Inventory. The vehicles to be added or deleted are those vehicles subject to the Kentucky Weight Distance (KYU) Tax. Only vehicles having a "Combined Licensed Weight" in excess of 59,999 pounds are to be included in this list.

Additions or deletions to your inventory must be forwarded to this agency on this form. Indicate on the form if the vehicle is an "ADDITION" or a "DELETION". **DO NOT LIST TRAILER INFORMATION - ONLY POWER UNITS.** Please submit additions and deletions on separate forms and allow several days for processing. If you have been assigned a KYU Number, you may fax or mail additions or deletions to your inventory.

You may also add or delete vehicles to your inventory by going to our web site: <http://web.ky.gov/wdt>

SPECIFIC INSTRUCTIONS:

- A. **KYU NUMBER** - This is the number you have been assigned for Weight Distance Tax reporting. If you are a new applicant, please write in this space, "applied for".
- B. **NAME, ADDRESS, CONTACT PERSON, AND PHONE NUMBER** - These are required in the event we need to contact you regarding this form. Failure to provide this information will result in a delay in processing this form.
- C. **UNIT NUMBER** - This is the number you use to identify this vehicle in your operation. This number is limited to a total of 6 positions in our database. Use the last 6 digits.
- D. **VEHICLE IDENTIFICATION NUMBER** - This is to be the complete serial number of the vehicle. We require the full seventeen digit VIN for all newer vehicles.
- E. **MAKE OF VEHICLE** - This is the name of the manufacturer of the vehicle such as Ford, Mack, GMC, etc.
- F. **YEAR** - Year vehicle manufactured. Use four digits for the year, such as 1993, 1999, 2000, etc.
- G. **COMBINED LICENSED WEIGHT** - "Combined Licensed Weight" means the greater of the registered weight of the vehicle or the maximum gross weight of the vehicle and load. All carriers, regardless of state of registration, must declare a gross weight on the vehicle inventory equal to the total weight of the vehicle and any towed unit, plus the maximum load it will carry on the public highways within the Commonwealth of Kentucky. The weight declared may be less than the registered maximum weight of your base jurisdiction. **DO NOT DELCARE A COMBINED LICENSED WEIGHT IN EXCESS OF 80,000 POUNDS OR LESS THAN 80,000 POUNDS.**

If you have not applied for a KYU Number and have vehicles with a combined licensed weight of 60,000 pounds or greater, you must complete the Kentucky Trucking Application, (Form TC95-1), to apply for a KYU number. New carriers who have not previously submitted a Kentucky Trucking Application must mail the Kentucky Trucking Application along with this form, Vehicle Additions or Deletions Subject to Weight Distance (KYU) Tax (Form TC95-38), as fax copies of the Kentucky Trucking Application are not accepted. You should never submit this form without the KYU Number unless you are applying for a KYU number.

PLEASE MAKE COPIES OF THIS TC95-38 FORM FOR FUTURE USE.

Vehicle makes and abbreviations:

Make	Abbreviation	Make	Abbreviation	Make	Abbreviation
Auto Car	AUTO	Henderson	HEND	Mitsubishi	MTS
Brookway	BROC	Internaional	INTL	Osh Kosh	OSHK
Chevrolet	CHEV	Iveco	IVEC	Peterbilt	PTRB
Cran Carrier	CRAN	Jeep	JEEP	Sterling	STER
Diamond Rio	DIAR	Kenworth	KW	Volvo	VOLV
Ford	FORD	Mack	MACK	Western Star	WSTR
Freightliner	FRHT	Magirus	MAGI	White	WHIT
FWD	FWD	Maxmon	MARM	White GMC	WGMC
General Motors	GMC	Mercedes	MERZ		



COMMONWEALTH OF KENTUCKY
Transportation Cabinet
Division of Motor Carriers
Frankfort, Kentucky 40622

IFTA-100-MN

Use this form to report operations for the
quarter ending
Month Day Year

This return must be filed by the
last day of the month following
the end of the quarter.

Licensee IFTA identification number KY		
Name		
Street address		
City	State	Zip Code

- ☐ Address change
☐ No operation in
any jurisdiction
☐ Cancel license
☐ Amended return

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to:
KENTUCKY STATE TREASURER.

See **Mailing Instructions** on the back of this form.

Enter the amount of
your payment here
\$

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I-MN)	5	
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6	
7 Penalty (see instructions)	7	
8 Total balance due or (credit) (add lines 6 and 7)	8	
9 Credits to be applied	9	
10 Balance due/(credit) (subtract line 9 from line 8)	10	
11 Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number
Official title		Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only

Sig ☐ Corr ☐
Name/ID/Address ☐

KY

Date Received

Please make a copy of this return for your records.

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Return and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters
one mile = 1.6093 kilometers one kilometer = 0.62137 miles

Instructions

Enter the ending date of the quarter covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark *X* in this box if this address is your new or corrected address.

No Operation - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark *X* in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Return - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended return.

Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 - 5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be *prima facie* evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

For additional forms or information, see the back of Form IFTA-101-I-MN, Instructions for completing Form IFTA-101-MN.

MAILING INSTRUCTIONS

1. Attach check or money order payable to **KENTUCKY STATE TREASURER**.
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.

Mail your return to the
IFTA Processing Center at this address.

**KENTUCKY TRANSPORTATION CABINET
DIVISION OF MOTOR CARRIERS
PO BOX 22105
ALBANY NY 12201-2105**

IFTA-101-MIN

Attach this schedule to Form IFTA-100-MN.
IFTA Quarterly Fuel Use Tax Return.

Use this form to report operations for the quarter ending , .

☐ 100% ☐ 100% ☐ 100%

Name

10

(A) _____ + (B) _____ = (C) _____ \div (D) _____

(E) _____

© 2004 by The Math Learning Center

[illegible]

IFTA-101-MIN (4/06)

Instructions for Form IFTA-101-MN
IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile** (e.g., 1234.5 = 1235).

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to 2 decimal places** (e.g., 4.567 = 4.57).

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the **taxable gallons**.
- If column L is greater than column K, enter the **credit gallons**. Use brackets to indicate credit gallons.

Column N - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

Column P - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotals* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotals* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotals from back* line.

Totals - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from back*, and transfer the *Total* from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

¹ Jurisdictions with surcharge: Indiana, Kentucky and Virginia.

(All Other) Fuel Types Worksheet

Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
TOTAL AMOUNT ➡ Transfer this amount to line 5 of Form IFTA-100-MN		

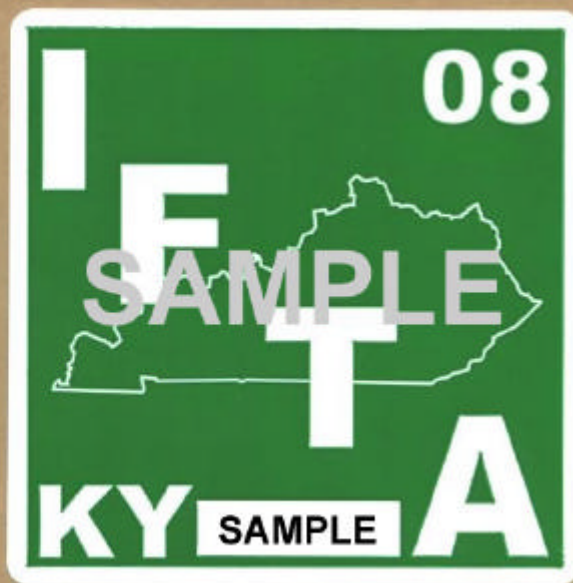
Need Help?

For information or additional forms: Division of Motor Carriers
P. O. Box 2007
Frankfort, Kentucky 40602-2007
Ph: (502) 564-4150
Fax: (502) 564-2132
E-mail: ifta.dmc@ky.gov
Web address: <http://transportation.ky.gov/dmc>

One Stop shop is available: 8:00 a.m. to 4:00 p.m. Monday - Friday (E.S.T.)
Telephone assistance is available: 8:00 a.m. to 4:30 p.m. Monday - Friday (E.S.T.)

** IMPORTANT QUESTIONS TO ASK YOURSELF BEFORE YOU MAIL THE RETURN

1. Did I fold my IFTA-100 so that the NEW YORK address on the back is showing through the envelope window?
2. Did I sign my IFTA-100, my check, and list a current phone number? Did I write my IFTA Taxpayer ID number on the bottom of my check in case they get separated? Am I sending an **ORIGINAL** return with **both** the **IFTA-100 and IFTA-101**?
3. Did I fill out A through E on the IFTA-101?
4. Did I correctly fill out Column(L)? Did I give myself **CREDIT** for fuel purchase in **Column(L) Tax Paid Gallons** on the IFTA-101? *(For example, if you purchased all your fuel in Kentucky, put the total you listed on Line(D) in Column(L) on the Kentucky line. **Column(L) is only for fuel purchased in that particular jurisdiction.**)* The total of Column(L) **cannot** exceed Line(D) Total Gallons.



Do not apply IFTA Decals at temperatures below +40 degrees Fahrenheit. Clean and dry area thoroughly before applying each decal. DO NOT APPLY OVER A PREVIOUS YEAR'S DECAL. A Decal must be totally visible and its view cannot be obstructed by any part of the truck. A Decal applied in any other manner or location is an improper display of the registration.

Do not apply IFTA Decals at temperatures below +40 degrees Fahrenheit. Clean and dry area thoroughly before applying each decal. DO NOT APPLY OVER A PREVIOUS YEAR'S DECAL. A Decal must be totally visible and its view cannot be obstructed by any part of the truck. A Decal applied in any other manner or location is an improper display of the registration.



INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE

COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET
Division of Motor Carriers
PO Box 2007
Frankfort, Kentucky 40602
(502) 564-4540

LICENSE NUMBER: KY99999999901

MOTOR CARRIERS
MOTOR CARRIERS
P.O. BOX 2007
FRANKFORT

KY 40602

EXPIRES: DECEMBER 31, 2008

This license is issued under the terms of the international Fuel Tax Agreement (IFTA) and is valid for vehicles operated by the licensee in all IFTA member jurisdictions.

A copy of this license must be carried in each qualified motor vehicle.